

IN THE CLAIMS

Please amend the claims as follows:

1-2 (Cancelled)

Sub 1
3. (Currently Amended) A computing method for accounting as set forth in claim 2 12, wherein N is eight.

4. (Previously Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of money.

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5. (Previously Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of things.

6. (Previously Amended) A computing method for accounting as set forth in claim 12 wherein said accounting screens include a screen for display of merchandise management.

7. (Currently Amended) A computing method for accounting as set forth in claim 2 12, wherein said accounting screens include a screen for display of customer management.

8. (Previously Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying the amount listed by title of expense, debit and credit accounts.

9. (Previously Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying closing account or the settlement of accounts.

10. (Previously Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying a statement of accounts written in a predetermined form.

11. (Previously Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of business ratio analysis.

12. (Currently Amended) A computing method for accounting according to an accounting method, comprising the steps of:

(a) installing and storing spreadsheet software capable of creating accounting screens each of which is a matrix of cells including input setting cells and output displaying cells;

(b) storing functional formulas and/or operational expressions for use in determining, based on a first set of numerical values entered in the input setting cells, a second set of numerical values to be displaying displayed in the output displaying cells;

(c) ~~creating with the said spreadsheet software and calling at least N different kinds of the said accounting screens to develop and arrange the same on the display;~~

(d) calling said at least N different kinds of accounting screens to spread and arrange said at least N different kinds of accounting screens for display;

~~(d e) for each unit one of a plurality of transactions, transaction at the time of conducting the transaction, entering, contemporaneously with said one transaction, a given an input numerical value in a predetermined input setting cell;~~

~~(e f) performing predetermined computations, based on the entered, given input numerical value, values and according to the functional formulas and/or operational expressions, to determine display numerical values indicative of the computation results for display in predetermined output displaying cells so as to complete each of the accounting screens;~~

~~(f g) creating a second file in addition to a first file in which all the accounting screens completed through said in steps (a) to through (e f) is are stored;~~

(h) storing and printing out the first file created in step (g);

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(i) creating a second file in addition to said first file;

(g j) calling the said second file after step (h) ~~the first file is stored and printed out~~
to spread and arrange said second file ~~the same before the first file is restarted;~~

(h k) recalling said first file after step (j) and performing predetermined
computations, for said first file based on the accounting principle, ~~for the first file restarted~~
~~in said step (g);~~ and

(i l) combining or merging ~~the~~ said first file, for which the computations have been
performed in said step (h k), into ~~the~~ said second file spread and arranged in said step (g j)
so that ~~the~~ a final state of ~~the~~ said first file will be handed down to ~~the~~ said second file.

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13. (Previously Amended) A computing method for accounting as set forth in
claim 12, wherein said step (d) is executed for a fiscal period at the beginning of the fiscal
period.

14. (Previously Amended) A computing method for accounting as set forth in
claim 12, wherein said step (e) is executed for a fiscal period at the end of the fiscal period.